IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: Naoki TOMOGUCHI et al.

Serial Number: Not yet assigned

(§371 of international application No. PCT/JP2004/011089)

Filed: March 27, 2006

For: METHOD FOR MANUFACTURING POLARIZING PLATE,

POLARIZING PLATE, OPTICAL FILM AND IMAGE VIEWING

DISPLAY

Attorney Docket Number:

062287

Customer Number:

38834

PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 March 27, 2006

Sir:

Prior to calculation of the filing fee and examination of this application, please amend the above-identified application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 5 of this paper.